

REVISED DRAFT - SBOE RULE REGARDING APPEAL FEES (Rev. 11/12/03)
ADDITIONS TO THE ORIGINAL ARE SHOWN BY ITALICS AND DELETIONS BY
STRIKETHROUGH.

Rule 0600-6-.17 Fees.

(1) Persons initiating a contested case before the Board shall pay a fee to defray the expense of processing case documents and a fee to defray the costs of hearing, as provided in this rule. No fee shall be due from a person who qualifies as an indigent person for purposes of civil actions in the courts of Tennessee and who establishes indigence by filing a uniform affidavit in the form stated in Rule 29 of the Rules of the Supreme Court of Tennessee. No fee shall be due from an appellant who has attained the age of sixty-five (65) years at the time of filing the appeal, where the subject property of the appeal is owned by the appellant and used as the appellant's primary residence and has a value not in excess of \$150,000.

(2) The processing fee shall be one dollar (\$1) per parcel for any appeal filed in electronic format and five dollars (\$5) per parcel for each appeal using the paper form otherwise required by these rules. The fee for a paper filing shall be in addition to any fee previously paid for an electronic filing for the same parcel. Where appeals for multiple tax years involving the same property have been consolidated for hearing, only one hearing fee is due for the consolidated hearing.

(3) The fee for hearing costs shall be proportionate to the value of the property as recorded by the assessor or as determined by the Board, or in the case of exempt properties for which no assessor value has been established, the value as estimated by staff based on available information. The fee shall be twenty-five dollars (\$25) for properties valued at less than \$100,000, thirty-five dollars (\$35) for property valued from \$100,000 to less than \$250,000, fifty dollars (\$50) for property valued from \$250,000 to less than \$400,000, and one hundred dollars (\$100) for property valued at \$400,000 or more. *Where appeals for multiple tax years involving the same property have been consolidated for hearing, only one fee is due for the consolidated hearing.*

(4) The fee for processing, and one-half the fee for hearing shall be due upon the filing of the appeal, except that an attorney or registered agent for a taxpayer may file a statement agreeing to be surety for fees ultimately due, and fees due from a city, county or county assessor may be accumulated and billed or deducted periodically from funds otherwise payable by the Board to the city or county. The remaining half of hearing fees shall not be due if the initial decision and order is allowed to become final, or if the original appellant withdraws an appeal from an initial decision and order before a hearing on the appeal is ~~docketed~~ heard. If an appeal from an initial decision and order is filed by a party other than the original appellant, the remaining one-half of hearing fees shall be assessable against the party appealing the initial decision and order. No proceedings shall be conducted until any fee due is remitted or agent's surety given and the appeal

may be dismissed if the fees are not paid or surety given within a reasonable time. Fees must be remitted by check or money order, no cash accepted.

(5) Hearing fees are refundable: a) if a matter is withdrawn or concluded by entry of an agreed order of the Board ~~at least ten (10) days~~ prior to a scheduled hearing; b) if the appellant obtains relief equal to half or more of the relief claimed, provided that if relief awarded equals less than half claimed, hearing fees will be refunded in proportion to the amount of relief awarded. To the extent hearing fees are refunded on the basis of relief granted after a hearing, the non-prevailing party to the appeal will be assessed such fees.

(6) Fees assessed against a county or county assessor may be deducted from funds otherwise due the county pursuant to grants administered by the Board, unless the county or county assessor elects to remit the assessed fees directly.

(7) For purposes of calculating fees, a public utility property appealed to the Board as a single property pursuant to Tenn. Code Ann. §67-5-1327, shall be considered one property or parcel of property.